PUBLIC DISCLOSURE STATEMENT

NORTHMORE GORDON ENVIRONMENTAL

SERVICE CERTIFICATION
CY2024

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Northmore Gordon Environmental Pty Ltd
REPORTING PERIOD	1 January 2024 – 31 December 2024 Arrears report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* Hamish McGovern Group Managing Director 26 November 2025

Australian Government
Department of Climate Change, Energy, the Environment and Water

Version 9.1.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	161 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	74% (100% in Australia)
CARBON ACCOUNT	Prepared by: Northmore Gordon
TECHNICAL ASSESSMENT	Next technical assessment due: CY26 report
THIRD PARTY VALIDATION	n/a

Contents

2. CERTIFICATION INFORMATION

Description of service certification

This service certification is for the Northmore Gordon Environmental services in energy cost reduction and decarbonisation advisory, and environmental certificate creation and aggregation.

- Functional unit: all services delivered by Northmore Gordon Environmental Pty Ltd and its related entities Northmore Gordon Pty Ltd (ABN 44 136 798 519) and Northmore Gordon Pte Ltd (based in Singapore) over one year.
- Offered as: full coverage of all the services delivered.
- Life cycle: cradle to grave approach has been applied

The responsible entity for this service certification is Northmore Gordon Environmental Pty Ltd, ABN 45 160 805 649.

This Public Disclosure Statement includes information for CY2024 reporting period.

Description of business

Northmore Gordon Environmental delivers the full service. We engage with our clients to understand their energy and carbon issues and map a way forward towards lower carbon business operations. Our consultants provide technical and strategic advice and assist in the creation of environmental certificates.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Accommodation and facilities
Climate Active carbon neutral products and services
Electricity
Food
ICT services and equipment
Machinery and vehicles
Office equipment and supplies
Postage, courier and freight
Products
Professional services
Refrigerants
Stationary energy (gaseous fuels)
Transport (air)
Transport (land and sea)
Waste
Water
Working from home

(The above includes activities
at our International Offices in Singapore & Philippines.)

Non-quantified

Optionally included

Outside emission boundary

Non-attributable

Service process diagram

Cradle to grave has been applied. All upstream and delivery emissions have been included, the downstream emissions from the services delivered to our clients are considered negligible.

Upstream emissions

Purchased goods & services

- Food, ICT, office equipment, products, telecommunication, professional services, water, insurance, parking and toll

Capital goods

- ICT, office equipment, machinery

Fuel and energy related

- Electricity

Upstream transportation & distribution

- Air freight, road freight, postal services, courier services

Upstream leased assets

- Refrigerants, electricity, gas

Excluded emission sources

N/A

Service delivery

Purchased electricity

Wasted generated in operations

Business Travel

- Accommodation, air transport, land transport, Climate Active carbon neutral products and services

Employee commuting & working from home

- Transport (Air), Transport (land), Working from home

Downstream emissions

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Northmore Gordon plans to reduce our emissions intensity by 20% by 2030 based on a 2022 baseline. Intensity will be measured based on FTE which includes our permanent contractors. Our 2024 emissions performance was 5.5 tCO_2e/FTE based on 29.3 FTE, which is a 21% reduction on our 2022 intensity. All our emissions are scope 3.

Northmore Gordon (NG) plans to conduct the following initiatives

1. Specify energy efficient IT equipment for all new purchases, effective immediately.

2. From CY2024 onwards, ensure that all electricity used by NG in our Australian workspaces is purchased using either GreenPower or with LGCs retired.

3. Further reduce our domestic transport emissions by:

    a. Continuing to optimise travel to client sites by using virtual meetings where possible and practical.

    b. Offsetting all airline flights from CY2024 onwards with credible emissions from the Airline.

    c. Continuing to encourage public transport use and bicycle travel to work by ensuring suitable bike storage and shower access at our workplaces.

4. Establishing quality criteria for purchasing carbon offsets to ensure maximum benefit to the climate from CY2023 onwards.

5. Maximise the impact of our business by continuing to develop our team's capability and knowledge in how to help our customers reduce energy waste and lower carbon emissions on a continuous basis.

Emissions reduction actions

1. LGCs have been retired for all Australian electricity consumption in CY2024

2. Flight offsets were purchased from Virgin, Qantas and Jetstar in CY2024.

Other. We have moved from a shared office space in Melbourne into our own office space in a 4 star NABERS energy and water rated building. The location is more central for our staff and clients and provides good end of trip services for cyclists. More staff now uses public transport, instead of driving to the office.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base Year / Year 1:	2022	204	204
Year 2:	2023	185	185
Year 3:	2024	161	161

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** ($t CO_2$-e)	**Current year emissions** ($t CO_2$-e)	**Reason for change**
Computer and technical services	28.71	16.11	In CY24, expense categorisation was updated to better align with Climate Active Emissions categories. Overall goods and services category has observed less than 2% change.
Business services	11.23	18.73	In CY24, expense categorisation was updated to better align with Climate Active Emissions categories. Overall goods and services category has observed less than 2% change.
Technical services	33.24	42.74	In CY24, expense categorisation was updated to better align with Climate Active Emissions categories. Overall goods and services category has observed less than 2% change.
Long economy class flights (>3,700km)	17.42	19.66	Increase in international flights without Climate Active certified offsets, which directly contributed to higher reported emissions.

Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
Qantas Airways Ltd[1]	Opt-in service (Flight Offset)
Virgin Australia Holdings	Opt-in service (Flight Offset)

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO_2-e
Purchased goods and services	102.49
Capital goods	1.56
Fuel and energy related activities	0.00
Upstream transportation and distribution	6.45
Upstream leased assets[2]	5.21
Purchased electricity	0.00
Business travel	33.78
Employee commuting & working from home	10.55
Waste generated in operations	0.27
Attributable emissions (tCO_2-e)	**160.32**

Service offset liability	
Emissions intensity per functional unit	160.32
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	1
Total emissions (tCO_2-e) to be offset	**161**

[1] Includes flights operated by Jetstar Airways
[2] Includes 2.43 tCO_2e for the Singapore office electricity and 0.41 tCO_2e for the Philippines office electricity.

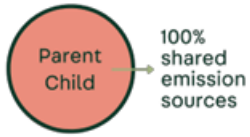
6. CARBON OFFSETS

Eligible offsets retirement summary

Refer to Northmore Gordon Environmental's Organisation PDS

Shared Emissions between Certification by the Same Responsible Entity

Northmore Gordon Environmental has obtained both organisation certification and service certification for the same certification boundary.



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

Refer to Northmore Gordon Environmental's Organisation PDS

APPENDIX A: ADDITIONAL INFORMATION

Refer to Northmore Gordon Environmental's Organisation PDS

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach**.

The information relates only to the Australian offices.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kg CO_2-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	7,000	0	43%
GreenPower	6,244	0	39%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	728	0	4%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	181	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	2,810	0	17%
Residual Electricity	-775	-706	0%
Total renewable electricity (grid + non grid)	**16,963**	**0**	**105%**
Total grid electricity	**16,188**	**0**	**105%**
Total electricity (grid + non grid)	**16,188**	**0**	**105%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-775**	**-706**	
Scope 2	-690	-628	
Scope 3 (includes T&D emissions from consumption under operational control)	-85	-78	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**104.79%**
Mandatory	**18.48%**
Voluntary	**86.31%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**-0.63**
Residual scope 3 emissions (t CO_2-e)	**-0.08**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	982	982	667	49	0	0
NSW	419	419	285	21	0	0
SA	0	0	0	0	0	0
VIC	14,788	14,788	11,682	1,035	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**16,188**	**16,188**	**12,634**	**1,105**	**0**	**0**
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**16,188**					

Residual scope 2 emissions (t CO_2-e)	**12.63**
Residual scope 3 emissions (t CO_2-e)	**1.11**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**12.63**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.11**
Total emissions liability	**13.74**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
N/A	

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected **(no actual data).**
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

Emissions Source	No actual data	No projected data	Immaterial
N/A			

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.

2. **Influence** The responsible entity could influence emissions reduction from a particular source.

3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.

4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.

5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						

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